

INSTRUCTIONS FOR OGE FORM 450, CONFIDENTIAL FINANCIAL DISCLOSURE REPORT

A. Why You Must File

This report is a safeguard for you as well as the Government. It provides a mechanism for determining actual or potential conflicts between your public responsibilities and your private interests and activities. This allows you and your agency to fashion appropriate protections against such conflicts.

B. Who Must File

Agencies are required to designate positions at or below GS-15, O-6, or comparable pay rates, in which the nature of duties may involve a potential conflict of interest. Examples include contracting, procurement, administering grants and licenses, regulating/auditing non-Federal entities, other activities having a substantial economic effect on non-Federal entities, or law enforcement.

All special Government employees (SGEs) must file, unless exempted by their agency or subject to the public reporting system. Agencies may also require certain employees in positions above GS-15, O-6, or a comparable pay rate to file.

C. When To File

New entrant reports: Due within 30 days of assuming a position designated for filing, unless your agency requests the report earlier. No report is required if you left another filing position within 30 days prior to assuming the new position. (SGEs must file new reports upon each reappointment or redesignation, at the time specified by the agency.)

Annual reports: Due not later than October 31, unless extended by your agency.

D. Reporting Periods

New entrant reports: The reporting period is the preceding twelve months from the date of filing.

Annual reports: The reporting period covers October 1 through September 30 (or that portion not covered by a new entrant report). However, no report is required if you performed the duties of your position for less than 61 days during that twelve-month period. (All reappointed or redesignated SGE's file reports, regardless of the number of days worked).

E. Where to File

With ethics officials at the agency in which you serve or will serve, or in accordance with their procedures.

F. Definitions

Dependent Child - means your son, daughter, stepson, or stepdaughter if such person is either:

- (1) unmarried, under age 21, and living in your household; or
- (2) a "dependent" of yours for Federal income tax purposes. See 26 U.S.C. 152.

Honoraria - means payments (direct or indirect) of money or anything of value to you or your spouse for an appearance, speech or article, excluding necessary travel expenses. Also included are payments to charities in lieu of honoraria.

Special Government Employee (SGE) - is defined in 18 U.S.C. 202(a) as: an officer or employee of an agency who performs temporary duties, with or without compensation, for not more than 130 days in a period of 365 days, either on a full-time or intermittent basis.

G. General Instructions

1. Filers must provide sufficient information about outside interests and activities so that ethics officials can

make an informed judgment of interest laws and standards.

2. This form consists of certain specific financial OF AMOUNTS OR VALUES each part (except as indicated) have no information threshold values for reporting and SGEs are not required to

3. You must include spouse, and dependent children because their financial rules in determining conflict of interest spouse is not required in or temporary separation marriage or permanent disclosures about yourself

4. You may distinguish it with S for spouse, DC

Part

Assets:

1. Report all assets and income by **you, y** with a value greater than \$200 for which period or reporting period.

Salary and Earnings:

1. **For yourself:** report greater than \$200 of income
2. **For your spouse:** income if greater than \$200.

3. **For dependent children:** no earned income needs to be reported.

Examples of Assets:

- Stocks
- Tax Shelters
- Mutual Funds
- Annuities
- Trust Holdings
- Trades & Businesses
- Investment Life Insurance
- Bonds
- Investment Real Estate
- Pensions
- IRA/401(k) Holdings
- Commodity Futures
- Partnership Interests
- Collectibles held for Investment

Examples of Income:

Investment Income

- Dividends
- Rents and Royalties
- Interest
- Capital Gains

Earned/Other Income

- Fees
- Salaries
- Commissions
- Retirement Benefits
- Honoraria

Notes:

1. For **pensions**, you will ordinarily just need to indicate the name of the sponsoring employer. However, if you have control over the specific investment assets held in your pension account (it is not independently managed), you must also list those underlying investments or attach an account statement that lists them.
2. For publicly available **mutual funds**, you are only required to indicate the name of the fund, not the investments that the mutual fund holds in its portfolio. You must, however, always indicate the **full name** of the specific mutual fund in which you hold shares, not just the general family fund name.
3. For other publicly available investment funds, such as publicly offered units of **limited partnerships**, the disclosure requirements are the same as for mutual funds -- list the full name of the limited partnership, but not its underlying portfolio investments.
4. For a **privately held trade or business**, report its name, location, and description of activity.

Do Not Report:

1. Your personal residence, unless you rent it out;
2. Federal Government salary or retirement benefits such as the Thrift Savings Plan;
3. Social Security benefits;
4. Money owed to you, your spouse, or dependent child by a spouse, parent, sibling or child;
5. Accounts including certificates of deposit, savings accounts, interest-bearing checking accounts, or any other forms of deposit in a bank, savings and loan association, credit union or similar financial institution;
6. Money market mutual funds and money market accounts;
7. U.S. Government obligations (including Treasury bonds, bills, notes and saving bonds);
8. Government securities issued by U.S. Government agencies or Government-sponsored corporations, such as TVA, GNMA FNMA; and
9. The underlying holdings of a trust that: 1) was not created by you, your spouse, or dependent children, **and** 2) the holdings or sources of income of which you, your spouse, and dependent children have no past or present knowledge. An example is a trust created by a relative, from which you receive periodic income but have no knowledge about its assets. Just identify the trust by name and date of creation.

Part II: Liabilities

Report for Yourself, Spouse, and Dependent Children:

1. Liabilities over \$10,000 owed to any creditor **at any time** during the reporting period.

Do Not Report:

1. Mortgages on your
2. Personal liabilities of child of you, your
3. Loans for personal appliances, where and
4. Revolving charge does not exceed \$1

Part I

Report for Yourself

1. All positions outstanding during the reporting period (held), whether or not

Positions include

proprietor, representative, or partner in the following:

1. A corporation, partnership, or business enterprise
2. A non-profit organization
3. A labor organization
4. An educational institution or Government.

Do Not Report:

1. Positions held in a trust or entity;
2. Positions solely of
3. Positions held by a

Part IV: Agreements and Arrangements

Report Your Agreements or Arrangements for:

1. Current or future employment;
2. A leave of absence from private or other non-Federal employment;
3. Continuation of payment by a former employer other than the Federal Government (including severance payments); and
4. Continuing participation in an employee pension or benefit plan maintained by a former employer other than the Federal Government.

Do Not Report:

1. A spouse or dependent child's agreements or arrangements.

Part V: Gifts and Travel Reimbursements

Note: Part V is not applicable to new entrants and SGEs.

Report for You, Your Spouse, and Dependent Children:

1. Travel-related cash reimbursements received from one source during the reporting period totaling more than \$260.
2. Any other gifts totaling more than \$260 from any one source. A "gift" is defined as anything of value, unless you give something of equal or greater value to the donor. This includes tangible items and in-kind transportation, food, lodging, and entertainment.

Note: Gifts or reimbursements valued at \$104 or less need not be included in determining the over \$260 reporting threshold.

Do Not Report:

1. Anything received from relatives, the U.S. Government, D.C., State, or local governments;
2. Bequests and other forms of inheritance;
3. Gifts and travel reimbursements given to your agency in connection with your official travel;
4. Gifts of hospitality (food, lodging, entertainment) at the donor's residence or personal premises; and
5. Gifts or reimbursements received by a spouse or dependent child totally independent of the relationship to the filer (*Example: a spouse's reimbursement in connection with private employment*).

Privacy Act Statement

Title I of the Ethics in Government Act of 1978 (5 U.S.C. App.), Executive Order 12674, and 5 CFR Part 2634, Subpart I, of the Office of Government Ethics regulations require the reporting of this information. The primary use of the information on this form is for review by Government officials of your agency, to determine compliance with applicable Federal conflict of interest laws and regulations. Additional disclosures of the information on this report may be made: (1) to a Federal, State or local law enforcement agency if the disclosing agency becomes aware of a violation or potential violation of law or regulation; (2) to a court or party in a court or Federal administrative proceeding if the Government is a party or in order to comply with a judge-issued subpoena; (3) to a source when necessary to obtain information relevant to a conflict of interest investigation or decision; (4) to the National Archives and Records Administration or the General Services Administration in records management inspections; (5) to the Office of Management and Budget during legislative coordination on private relief legislation; and (6) in response to a request for discovery or for the appearance of a witness in a judicial or administrative proceeding, if the information is relevant to the subject matter. This confidential report will not be disclosed to any requesting person unless authorized by law. See also the OGE/GOVT-2 executive branchwide Privacy Act system of records.

Penalties

Falsification of information required to be reported by your employing agency is a crime under Federal law. Falsification of information on this form may subject you to criminal prosecution.

Public Burden

This collection of information is estimated to take an average of one and a half hours per respondent to complete. For more information, please contact the Office of Management and Budget, Paperwork Project, Washington, DC 20503. Send comments regarding this collection of information, including suggestions for reducing this burden, to Associate Administrator for Paperwork Reduction, Office of Management and Budget, Washington, DC 20503. Form 450 to this address.

Pursuant to the Paperwork Reduction Project, the Government may not conduct or sponsor this collection of information, and you are not required to respond to this collection of information unless it displays a unique control number (that number is in the upper right-hand corner of this page).

Mere disclosure of the information on this form does not constitute a finding of wrongdoing, income, liability, or reimbursement which is subject to audit or regulation.

If you need assistance, contact your agency in which you are employed.

Executive Branch CONFIDENTIAL FINANCIAL DISCLOSURE REPORT

Employee's Name (Last, first, middle initial)		Position/Title	Grade
Agency		Branch/Unit and Address	Work Phone
Check box if special Government employee (SGE)	If an SGE, Home Address (Number, Street, City, State and ZIP Code)		
I certify that the statements I have made on this form and all attached statements are true, complete, and correct to the best of my knowledge.		Signature of Employee	
Date Received by Agency	On the basis of information contained in this report, I conclude that the filer is in compliance with applicable laws and regulations (except as noted in "comments" box below).	Signature and Title of Supervisor/Other Intermediate Reviewer (If agency requires)	
Signature of Agency's Final Reviewing Official and Title		Date	Comments of Reviewing Officials

Part I: Assets and Income

None

Identify for you, your spouse, and dependent children: 1) assets with a fair market value greater than \$1,000 at the close of the reporting period or producing income over \$200; and 2) sources of earned income such as salaries, fees, honoraria (other than U.S. Government salary or retirement benefits, such as the Thrift Savings Plan) which generated over \$200 in income during the reporting period. Earned income sources of your spouse must be reported if greater than \$1,000 (greater than \$200 for honoraria). No earned income needs to be reported for dependent children. Assets include (but are not limited to): stocks, bonds, tax shelters, real estate, mutual funds, pensions, annuities, IRAs, trusts, commodity futures, trades and businesses, and partnership interests. Exclude your personal residence, unless you rent it out, and deposit accounts in financial institutions. See instructions for additional exclusions.

Use copies of blank pages for continuation

Assets and Income Sources (Identify specific employer, business, stock, bond, mutual fund, type/location of real estate, etc.)		(X) If no longer held	Nature of Income over dividends, capital gains
Examples	Rental Condo, Anchorage, Alaska		
	Dee, Jones & Smith, Hometown, USA	X	
	(S) Alexandria Medical Clinic, Alexandria, VA		
	Franklin Equity Mutual Fund		Dividend
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			

Part II: Liabilities

None ☐

Report for you, your spouse, and dependent children, liabilities over \$10,000 owed at any time during the reporting period (over \$10,000 at the **end** of the period if revolving charge accounts). **Exclude** a mortgage on your personal residence unless it is rented out; loans for autos, household furniture or appliances; and liabilities owed to certain family members (see instructions).

Creditors (Name and address)		Type of Liability
Example	First Alaska Bank, Anchorage, Alaska	Mortgage on residence
1		
2		
3		

Part III: Outside Positions

None ☐

Report any positions, whether or not compensated, which you held outside the U.S. Government during the reporting period. Positions include (but are not limited to) an employee, officer, director, trustee, general partner, proprietor, representative, executor, or consultant for a business, non-profit or labor organization, or educational institution. **Exclude** positions with religious, social, fraternal, or political entities or those solely of an honorary nature. You need not report any positions of your spouse or dependent children.

Organization (Name and address)		Type of Organization
Example	Dee, Jones & Smith, Hometown, USA	Law Firm
1		
2		
3		
4		

Part IV: Agreements or Arrangements

None ☐

Report your agreements or arrangements for current or future employment, leaves of absence, continuation of payment by a former employer (including severance payments), or continuing participation in an employee benefit plan. You need not report agreements or arrangements of your spouse or dependent children.

Terms of Any Agreement or Arrangement		Parties
Example	Will receive retained pension benefits (independently managed, fully funded, defined contribution plan)	Dee, Jones & Smith, Hometown, USA
1		
2		
3		

Part V: Gifts and Travel Reimbursements

None ☐

Do not complete this part if you are a new entrant or special Government employee.

Report for you, your spouse, and dependent children, gifts or travel reimbursements you have received from one source totaling more than \$260. **Exclude** anything valued at \$104 or less; anything received by your spouse or dependent child totally independent of their relationship to you; anything from a relative or from the U.S. Government; anything given to your agency in connection with your official travel; and food, lodging, or entertainment received as personal hospitality at the donor's residence or premises.

Source		Description (For travel-related items, include itinerary)
Example	Dee, Jones & Smith, Hometown, USA	Leather briefcase as a departing gift
1		
2		
3		
4		